

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

Landon Gulley, Chair
Bubba Gregory, Vice Chair

Amy Thomas, CCFO, Secretary (NVM)
Beverly Atwood

Will Dennis
Jerry Ford

AUGUST 14, 2023 | 6:00 PM | TC COMMUNITY CENTER

AGENDA

CALLED MEETING

1. Open Meeting
2. Wheel Tax Proposal
3. Public Comments
4. Adjourn

HARTSVILLE/HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

RESOLUTION # 2023-xx-xxx

**RESOLUTION TO LEVY A COUNTY-WIDE MOTOR VEHICLE TAX
(WHEEL TAX)**

WHEREAS, *Tennessee Code Annotated*, Section 5-8-102, authorizes counties to levy a motor vehicle privilege tax as a condition precedent to the operation of a motor vehicle within a county; and

WHEREAS, the need for new revenue source of revenue is great in Hartsville/Trousdale County; and

WHEREAS, several capital projects need to be funded in order to provide services to the citizens.

NOW, THEREFORE BE IT RESOLVED, by the Hartsville/Trousdale County Commission that:

SECTION 1. For the privilege of using the public roads and highways, except state maintained roads, in Hartsville/Trousdale County, Tennessee, there is levied upon motor-driven vehicles (including motorcycles and motor-driven bicycles and scooters), and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of such county, which tax shall be in the amount of **One Hundred Dollars (\$100.00)** for each such motor-driven vehicle and **Fifty Dollars (\$50.00)** for each such motorcycle, or motor-driven bicycle and scooter. A one-time wheel tax shall apply on the initial issuance of Antique Plates for antique vehicles.

This tax applies to, and is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which resides within said county.

SECTION 2. The tax herein levied shall be paid to and collected by the County Clerk of Hartsville/Trousdale County, who is authorized by T.C.A. 67-4-103 to collect such privilege taxes. The County Clerk shall collect this tax at the same time he collects the state privilege tax levied upon the operation of motor-driven vehicle over the public highways of this State. The County Clerk shall deduct a fee of five percent (5%) as authorized in T.C.A. 8-21-701 (57) from the amount of taxes collected and paid over to the County Trustee.

SECTION 3. Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, upon yearly renewal of plates in which decal shall show "TP" to mean Tax Paid.

SECTION 4. The privilege tax or wheel tax herein levied, when paid together with full, complete and explicit performance of and compliance with all provisions of this Resolution, by the owner, shall entitle the owner of the motor-driven vehicle for which said tax was paid and on which the decal or emblem has been affixed as herein provided, to operate or allow to be operated his vehicle over the streets, roads and highways of the County for a period of one year which shall run concurrently with the period established for the state registration fees by Section 55-4-104 of the Tennessee Code.

In the event the wheel tax decal is sold by the Clerk for a period of more or less than a calendar year, the tax imposed shall be proportionate to the annual tax fixed for the vehicle and modified in no other manner, except that the proportional tax shall be rounded off to the nearest quarter of a dollar.

SECTION 5. In the event any motor-driven vehicle for which the wheel tax has been paid and the emblem of the decal issued and placed thereon, becomes unusable or is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets or highways of said County; or in the event that the owner transfers the title to such vehicle, and completely removes therefrom and

destroys the decal or emblem issued for and placed thereon, and the owner makes proper application to the Clerk for the issuance of a duplicate decal or emblem to be used by him on another vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that the applicant is entitled to the issuance of such a duplicate decal or emblem and the owner pays into the hands of the Clerk the sum of **Three Dollars (\$3.00)**, the Clerk will then issue to such owner a duplicate receipt, cancelling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the motor-driven vehicle for which it was issued, as herein provided, and such duplicate decal or emblem shall entitle the owner to operate, or allow to be operated, the vehicle upon the streets, roads and highways of said county for the remainder of the period for which the original decal or emblem was issued. Likewise, in the event a decal or emblem becomes obliterated, erased or defaced, or is destroyed under the provisions of this Resolution, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the Clerk, showing such circumstances and facts to be true, then the Clerk, upon receipt from the owner of **Three Dollars (\$3.00)**, may issue and deliver to the owner, a duplicate decal or emblem.

SECTION 6. Pursuant to T.C.A. 5-8-102, any person failing to display said decal or emblem required by this Resolution shall be guilty of a misdemeanor and, upon conviction, subject to a **fine of Fifty Dollars (\$50.00)**.

SECTION 7. The proceeds of this additional tax shall be deposited in Office of the Trustee and shall be distributed in the following manner:

- [redacted] of funds shall be applied to Jail Capital Outlay Reserve,
- [redacted] of funds shall be applied to Education Capital Outlay Reserve, and
- [redacted] of funds shall be for General Capital Outlay Reserves.

Provisions of this Resolution shall be redistributed upon successful payoff payment of jail debt. This distribution shall not be utilized for recurring county funds but shall be utilized for county building projects only.

SECTION 8. Any amendment to this Resolution, during the term to which it is in effect, to change the amount of the tax shall terminate the effect of this Resolution.

SECTION 9. For the purpose of approving or rejecting the provisions of this Resolution, it shall be effective upon being approved by a supermajority vote of the members of the Hartsville/Trousdale County Commission, the public welfare requiring it. For the purpose of collection of the tax herein levied, such collection shall begin on the first day of [redacted].

Motion _____:

Motion to approve: _____

Roll Call

Second motion: _____ YES _____ NO _____ ABSTAIN _____ ABSENT _____

APPROVED:

ATTEST:

Jack McCall
Commission Chair

Rita Crowder
County Clerk

County Motor Vehicle Privilege Tax (Wheel Tax)

Reference Number: CTAS-1634

Authority. T.C.A. § 5-8-102.

Description. Counties may levy a privilege tax on motor vehicles, commonly called a wheel tax. The tax may be levied by one of the following methods: (1) by passage of a resolution by a two-thirds vote of the county legislative body at two consecutive regular county legislative body meetings; (2) by passage of a resolution by the county legislative body by a regular majority with approval by referendum provided for in the resolution; and (3) by private act. Notwithstanding a population classification exception, the two-thirds majority resolution method is subject to a referendum if a petition signed by a number of registered voters equal to 10 percent of the number of voters in the last gubernatorial election is filed with the county election commission within 30 days of passage. T.C.A. § 5-8-102(c).

Distribution. Distribution of these tax revenues may be for any county purpose specified in the private act or resolution levying the tax.

HTC Charter, Article 13

§ 13.07 - Procedure for Referenda Elections: Upon receipt of an ordinance or resolution requiring a referendum as authorized by this Charter, or whenever under this Charter the requisites for requirement of a special election shall be met, the Election Commission shall cause said proposal to be placed on the ballot at a special referendum election to be scheduled not less than forty-five (45) days nor more than ninety (90) days thereafter. If, however, a county-wide election is scheduled to be held within 120 days, the proposal shall be included on the ballot at said county-wide election and a special election shall not be scheduled. The Election Commission shall cause the proposal to be published on no less than two separate dates in a newspaper of general circulation within the General Services District. Said publications shall be not more than twenty (20) nor less than five (5) days before the referendum election.

§ 13.08 - Requirements of Referenda: Referenda shall be held within the appropriate area, whether the General Services District or a particular service or election district, upon the filing of a petition meeting the requisites of § 13.09 and seeking the adoption or repeal of any ordinance, except those ordinances adopting or amending any operating budget or tax rate. Petitions seeking to rescind ordinances creating or modifying special services districts must be filed within forty-five (45) days after adoption of such ordinance, and no action shall be taken under such ordinance pending disposition of the referendum petition. The Election Commission shall not be obligated or authorized to conduct a referendum upon any petition for adoption of an ordinance (including a rescinding ordinance, an ordinance proposing a Charter amendment, or any other ordinance) unless the Commission shall fail to adopt such ordinance within forty-five (45) days after the Election Commission shall have determined, under § 13.09, that the referendum petition is proper. Such determination, when made, shall be immediately certified to the Commission.

§ 13.09 - Referendum Petition Requisites and Procedures: For petitions to submit questions subject to referenda to the electorate, the petitions shall: (a) be signed and dated by no fewer than ten percent of that number of qualified voters casting votes in the most recent gubernatorial election within the General Services District or within such more restricted area as may apply to such particular referendum; (b) bear the address of each signatory next to or immediately below each signature; (c) contain on each page a statement reciting the question for referendum.

The affidavit of execution may cover a group of pages bound together. Promptly upon the filing of such referendum petition, the Election Commission shall ascertain whether: (a) it is in proper form; (b) it is signed by the required number of persons; and (c) The signatures are genuine. If the Election Commission shall determine that the petition is insufficient, it shall return the same to the person who filed it, with a written statement of the reasons for its insufficiency, and without prejudice to the filing of a new petition at a later date, provided that any applicable time limitation must be met. If the Election Commission finds the petition sufficient, it shall proceed as required by § 13.08.

Wheel Tax Estimates

Wheel Tax Levy	9,000	Jail	Schools	Other
	Vehicles	40%	40%	20%
\$10	\$ 90,000	\$ 36,000	\$ 36,000	\$ 18,000
\$20	180,000	72,000	72,000	36,000
\$30	270,000	108,000	108,000	54,000
\$40	360,000	144,000	144,000	72,000
\$50	450,000	180,000	180,000	90,000
\$60	540,000	216,000	216,000	108,000
\$70	630,000	252,000	252,000	126,000
\$80	720,000	288,000	288,000	144,000
\$90	810,000	324,000	324,000	162,000
\$100	900,000	360,000	360,000	180,000

THE UNIVERSITY of
TENNESSEE 

MUNICIPAL TECHNICAL
ADVISORY SERVICE

HARTSVILLE/TROUSDALE
COUNTY, TENNESSEE
Fire Review



May 2017

Dennis Wolf, Fire Management Consultant
The University of Tennessee, Institute for Public Service

Need for Additional Fire Stations

One fire station currently serves the entire 114 square mile county. Ideally, for maximum credit from ISO and the fastest response times, all of the built-upon areas in a community should be within 1½ miles, as measured over roads, of a fire station. ISO will extend the coverage area of a fire station to 5 miles, as measured over roads, which means the ISO Rating will apply in areas within 5 miles of a fire station. The map in Figure 1 shows the entire county, outlined in light green, the approximate 1½-mile travel distance for the single fire station outlined in yellow, and the approximate 5-mile travel distance outlined in red. The Class 6 rating applies to all areas within the red polygon that are within 1,000 feet of a recognized water supply (typically, a working fire hydrant), and the Class 6X rating applies to properties within the red polygon that are more than 1,000 feet from a recognized water supply. Class 10 applies everywhere else in the county.

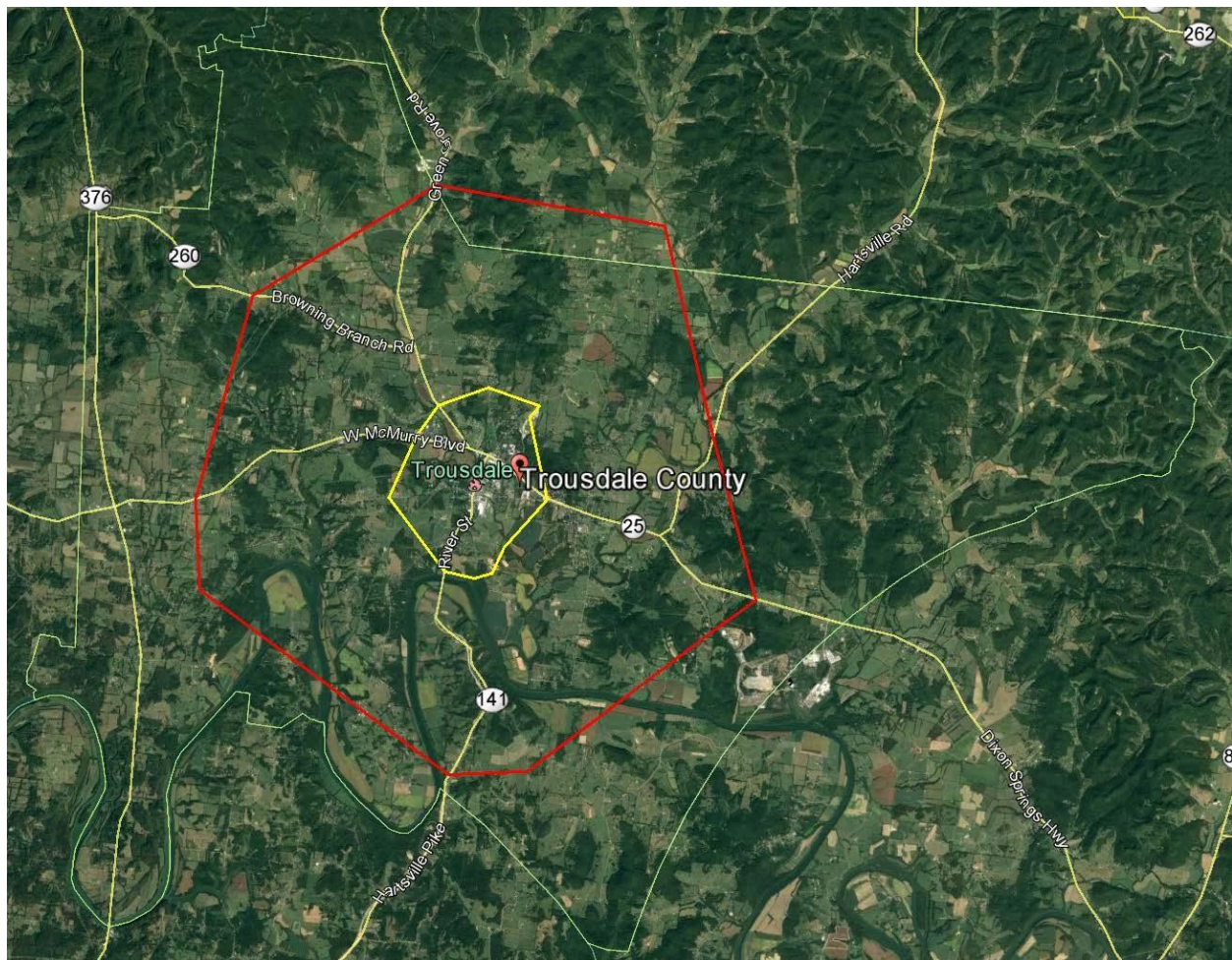


Figure 1 – Hartsville/Trousdale County 1½ miles and 5-miles Over Roads

It is apparent from Figure 1 that the county needs at least four more fire stations to bring 100% of the county to within 5 road miles of a fire station and eliminate the Class 10 rating.

Station Location, Response Time, and Fire Loss

It is important to understand the relationship between the placement of fire stations and how that affects response time. Fast response times are important because there is a direct relationship between putting water on a fire quickly and fire loss: the faster fire suppression operations start, the lower the fire loss. Insurance companies recognize this relationship and quote lower rates for higher levels of fire protection. Also, quick response times contribute to a better outcome on fire related injuries, and improve the chance of a successful rescue of trapped occupants.

A fast response is also important for emergency medical calls. A person who has a heart attack whose heart stops beating will begin to suffer brain damage in four minutes unless CPR or advanced life support is started. Brain damage increases as time passes, and at the ten minute mark, brain damage is certain and brain death is imminent. A quick response time decreases morbidity and mortality for trauma and cardiac patients.

Response time has been studied for decades, and there are two sources to consult for guidance on what constitutes an adequate response time: the ISO Fire Suppression Rating Schedule, and National Fire Protection Association Standard 1710.

The first source is the Insurance Services Office (ISO) Fire Suppression Rating Schedule. Section 560 of the schedule covers the deployment of engines and ladder-service companies and states: "The built-upon area of the city should have a first-due engine company within 1½-miles and a ladder-service company within 2½-miles."

The second resource is the National Fire Protection Association (NFPA). NFPA addresses the number of fire stations needed in an indirect way based on minimum response times. NFPA Standard 1710, *Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments*, 2016 edition, Section 4.1.2.1, allows 240 seconds (4 minutes) of travel time for the first arriving engine company. Using an empirical model called the piece-wise linear travel time function, based upon studies done by the RAND Corporation estimating that the average response speed of fire apparatus is 35 mph, one can determine that the distance a fire engine can travel in 4 minutes is approximately 1.97 miles.